

M/s. Repos IOT India Private Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-40/2022-23/B- 43, Mumbai, dt. 09/03/2026

Dated **09.03.2026**

Q Questions Before the Authority

- What is the HSN Code & GST Rate on sale of SPV Refueller?

F Facts

The applicant is engaged in the manufacture of Special Purpose Vehicles designed for the door-to-door delivery of fuel, specifically High Speed Diesel. They filed an application seeking an advance ruling regarding the appropriate HSN classification and GST rate applicable to the sale of these SPV Refuellers.

H Ruling

The authority did not provide a ruling on the merits of the classification or tax rate. The applicant voluntarily and unconditionally withdrew their application via email dated 02.03.2026. Consequently, the authority allowed the withdrawal and disposed of the application without addressing the substantive questions.

R Reasoning

The applicant requested to withdraw their application voluntarily and unconditionally. Under the provisions of the CGST Act and MGST Act, the authority permitted this withdrawal. As a result, the authority did not proceed to examine the merits or detailed facts of the case or provide a ruling on the HSN code and GST rate.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017

Section 98 of the Central Goods and Services Tax Act, 2017

Section 97 of the Maharashtra Goods and Services Tax Act, 2017

Section 98 of the Maharashtra Goods and Services Tax Act, 2017

! For the Practitioner

This order is **procedural only** and does not provide any guidance on the taxability or classification of SPV Refuellers. It serves as a record that the applicant chose to **withdraw their request** before a ruling was issued. Practitioners should note that this document has no precedential value regarding the substantive tax issues.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> [1-withdrawn order in case of repos iot india pvt ltd.pdf](#)

Prepared 12-10-2026.

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